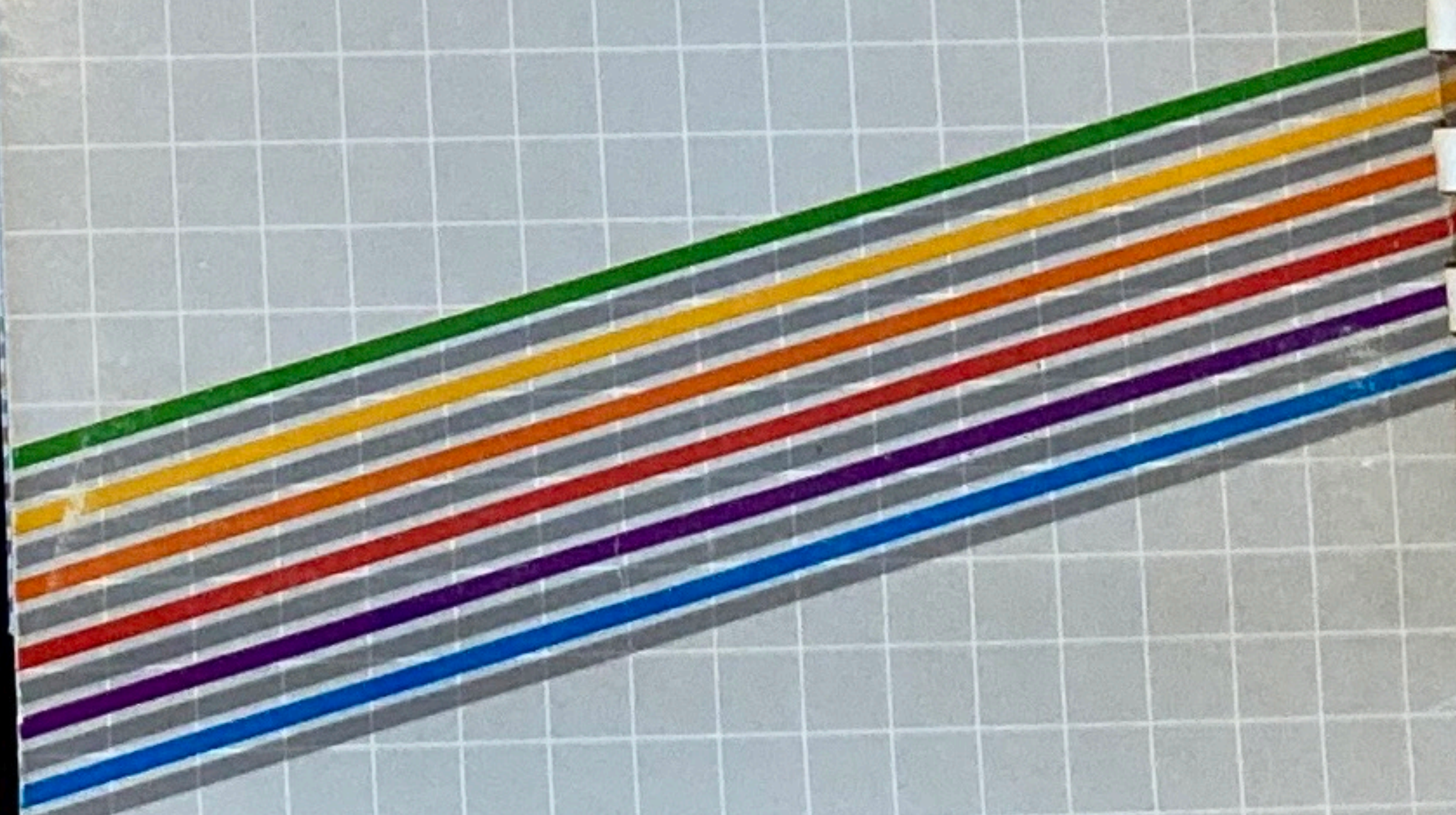


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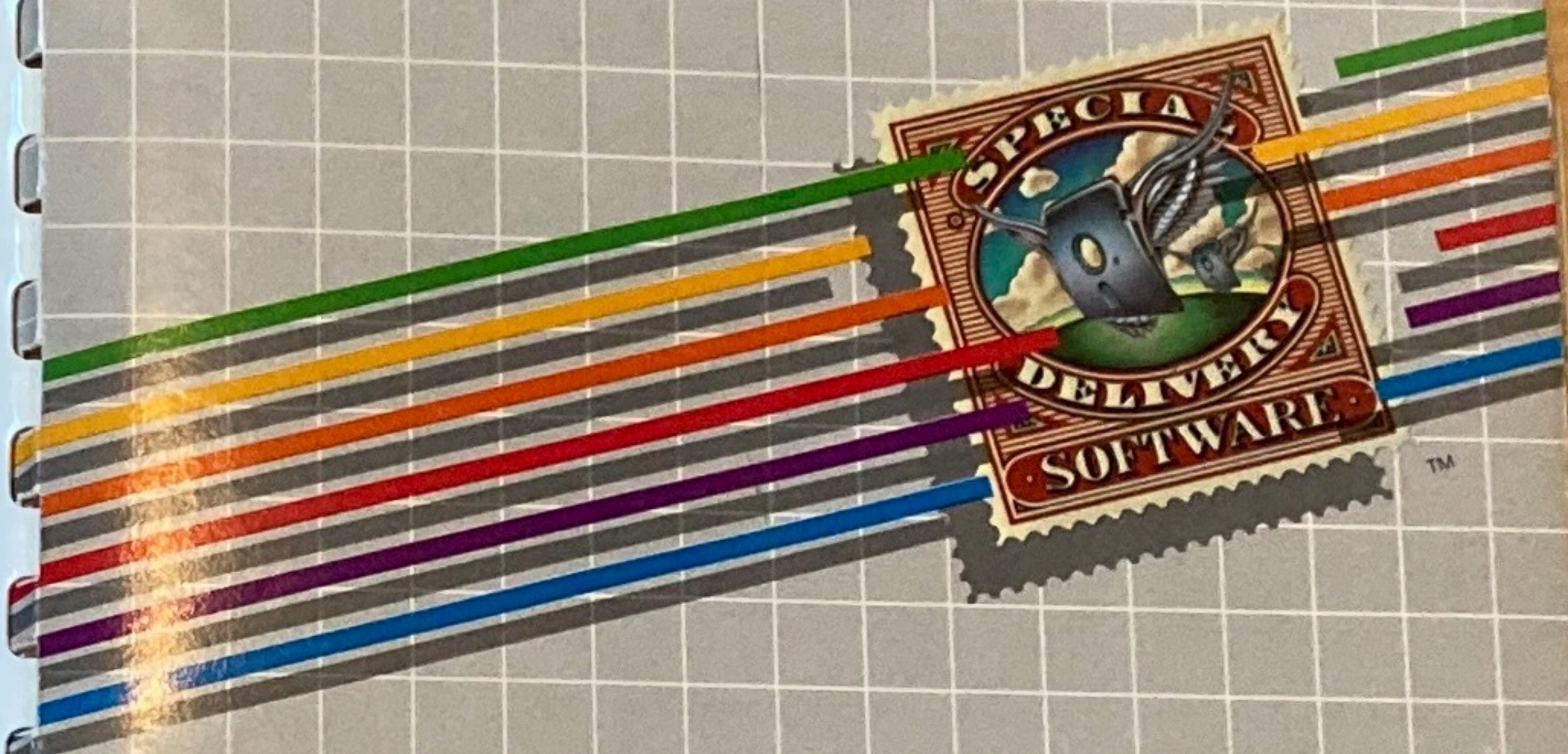
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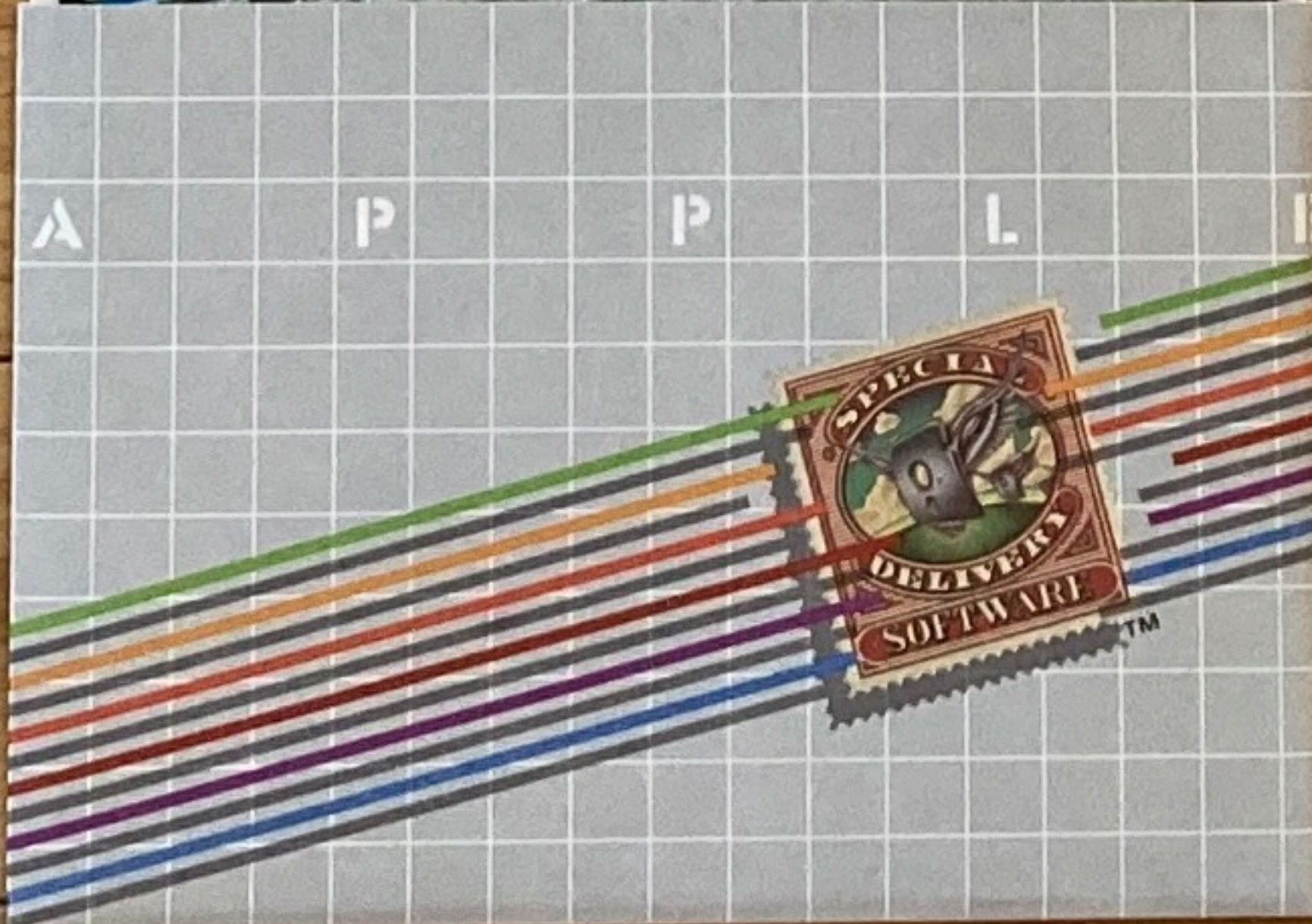
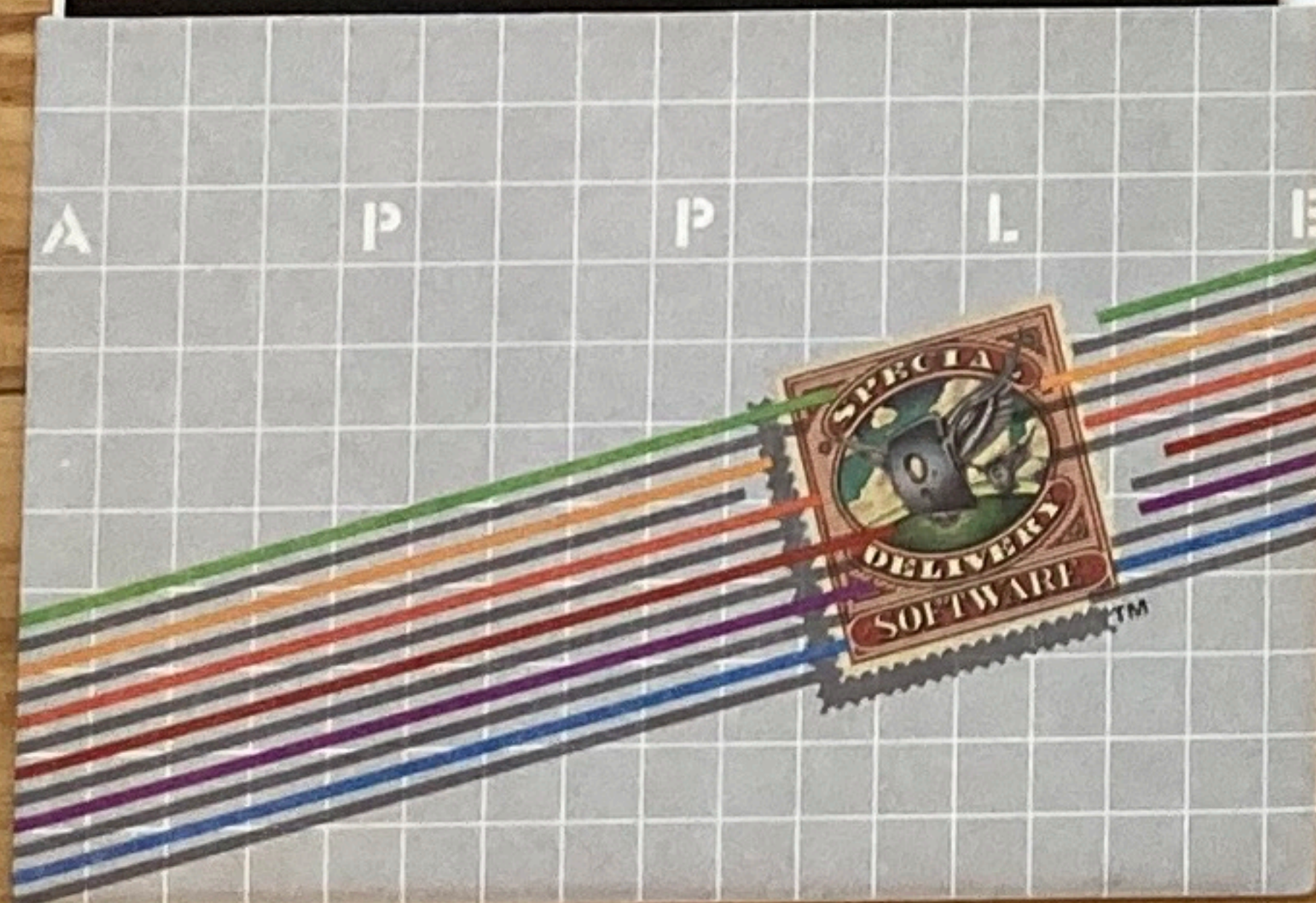
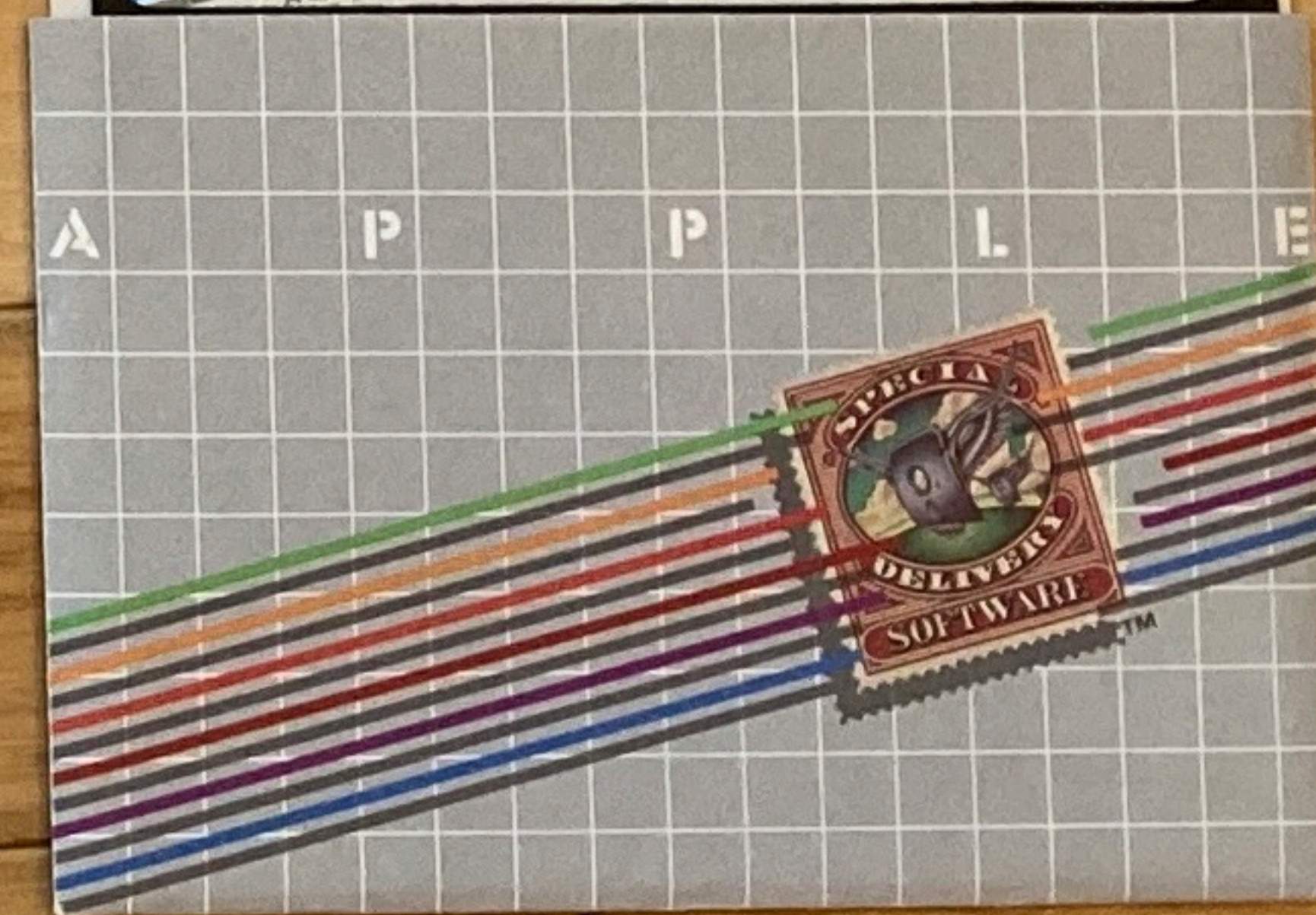
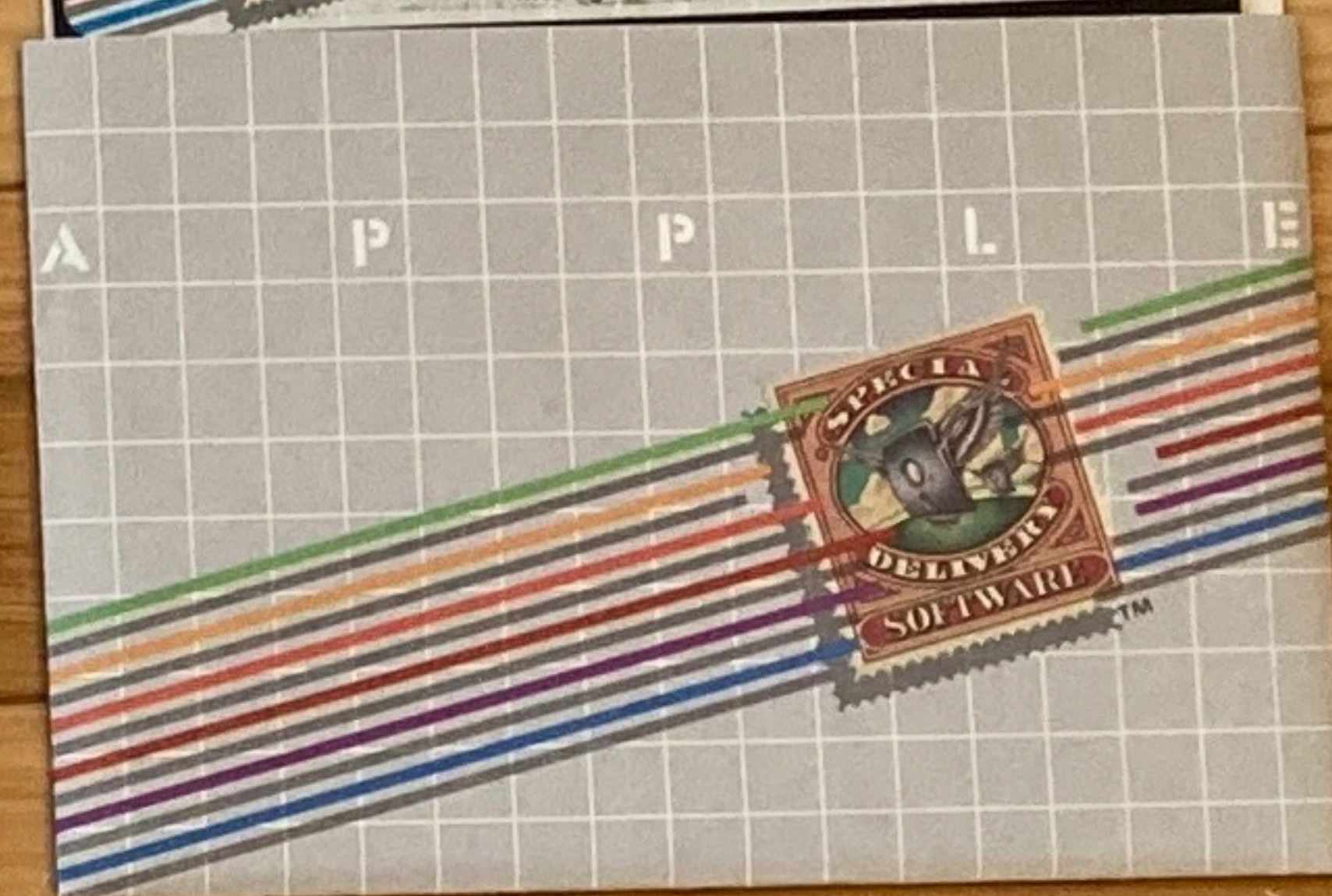
Real Estate Analyst Series

REVISION 4.0

Written by:
J. Michael Carlisle

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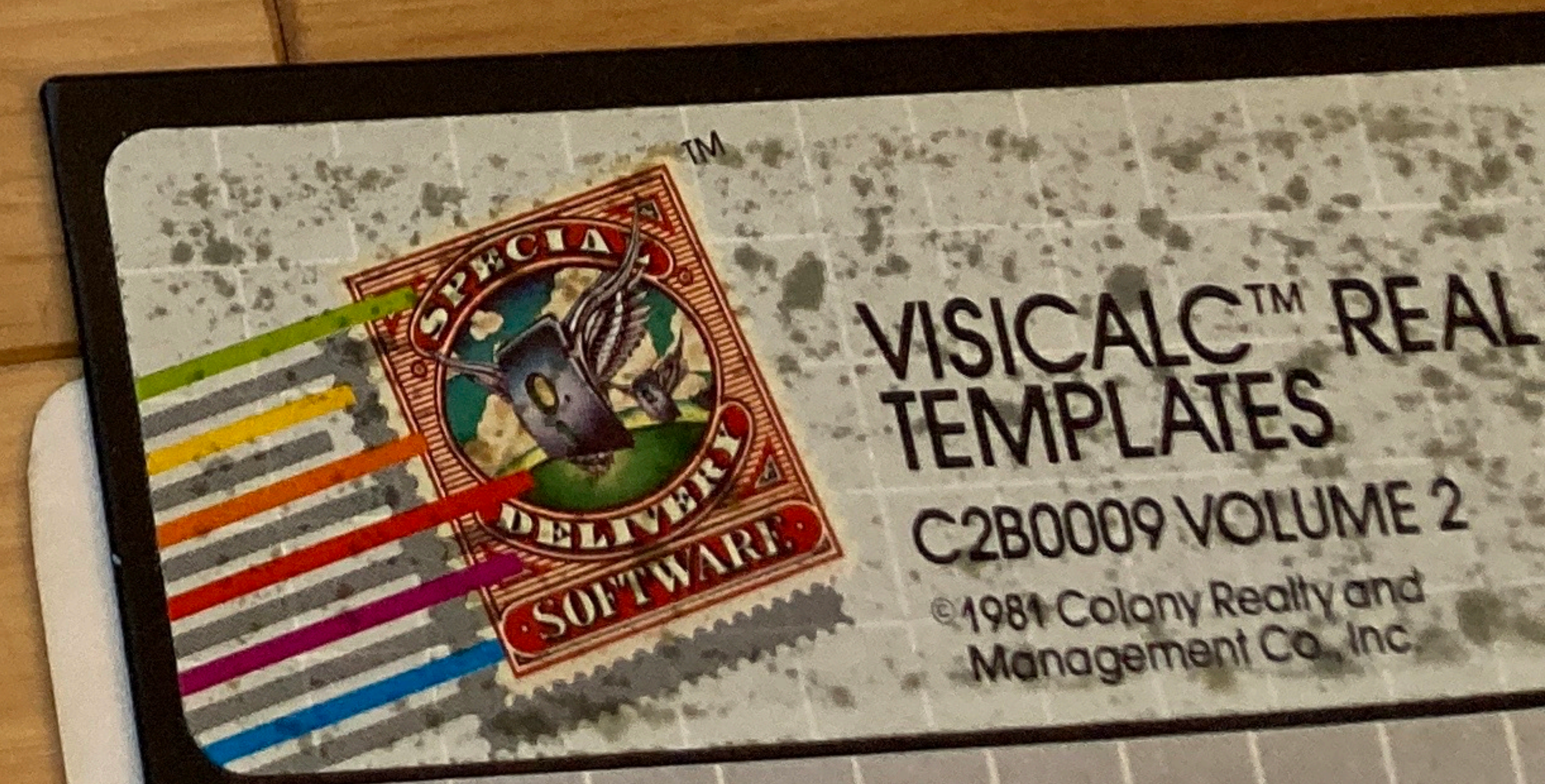
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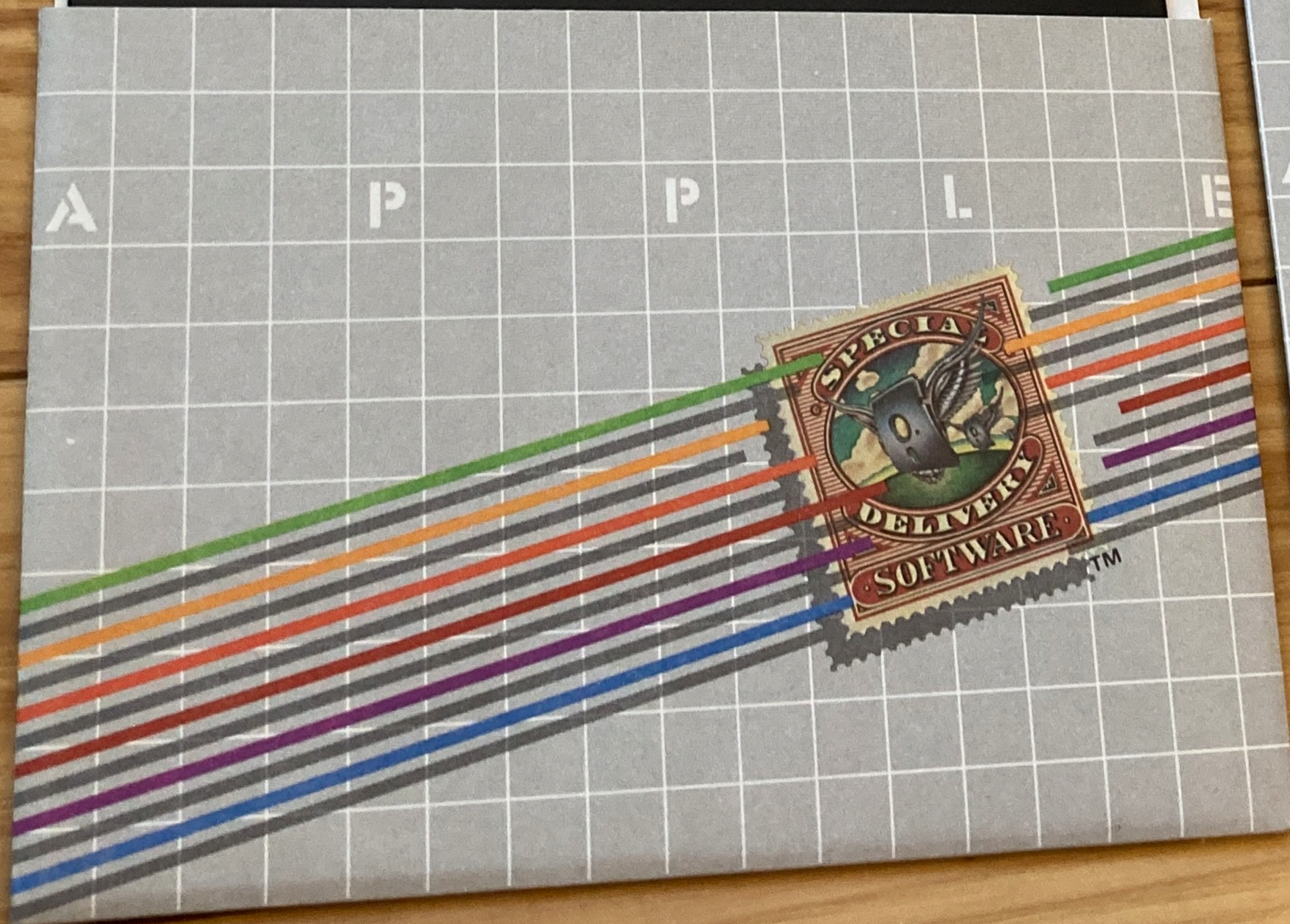


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COMPARATIVE DEPRECIATION SCHEDULE
VISICALC TEMPLATES

OPERATING INSTRUCTIONS

remaining in the useful life of the property, determined on the date of acquisition. The useful life of the property is the total period of years over which an asset may be depreciated for tax purposes.

Useful life is not necessarily the actual physical life of the asset, and the concept does not measure actual physical deterioration. The useful life is a matter of judgement for each individual taxpayer. Factors to consider include the age of the property at acquisition, the amount of use given to the property, wear and tear, the rate of economic change in the economy, and other factors which affect the remaining economic life of the property.

D B METHOD: IN %

The D B METHOD: IN % refers to the method of declining balance depreciation that will be used. Because there are restrictions on the use of the declining balance method, the analyst should consult his C.P.A. prior to selecting the method that will be applied to the subject property. The most commonly used declining balance depreciation percentages are 125%, 150% and 200% (200% is also known as the double declining balance method).

C-2: TO ENTER DATA ON THE TEMPLATE:

Go to the appropriate data entry location, type in the desired value, then;

PRESS RETURN.

COMPARATIVE DEPRECIATION SCHEDULE
VISICALC TEMPLATES

OPERATING INSTRUCTIONS

DO NOT ENTER DATA ANYWHERE ON THE TEMPLATE EXCEPT IN THE DATA ENTRY AREA. IF THIS OCCURS, THE TEMPLATE MAY BE RUINED. To recover from this situation the analyst must clear the sheet, load a new (blank) Template, re-enter input data, and make any necessary changes in the alphanumerics.

D: PERFORM THE COMPUTATIONS:

D-1: PRESS: ! (ONE TIME).

After all data has been entered, the calculations are performed by pressing the exclamation mark ONE TIME. In approximately 45 seconds, the computations will be complete.

To see details of any of the methods, press the semi-colon (;) key to move the cursor into the lower window. Notice that the titles have been fixed in both directions so that the headings for each column as well as the number of the year are always visible.

D-2: CHANGE VARIABLES AND RECALCULATE.

Perhaps the most exciting feature of the VISICALC TEMPLATES is the ability to change any of the input variables and re-calculate based on the new data. Simply scroll the cursor back to the variable that is to be changed and type in the new value. If the cursor is in the lower window, remember to move it back into the data entry area by pressing the semi-colon (;) key. After the data has been revised, recalculate by pressing the exclamation mark (!) key.

E: PRINT A REPORT.

